

Task Force Members' Survey Results for Bridge and Pavement Funding

Preservation and Restoration

State System Average	\$155 Million
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Local System Average	\$107 Million
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Safety and Capacity Enhancement

State System Average	\$207 Million
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Local System Average	\$74 Million
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Governor's Task Force on

Modernizing Transportation Funding in Idaho

— Funding Structure and Revenue Options —

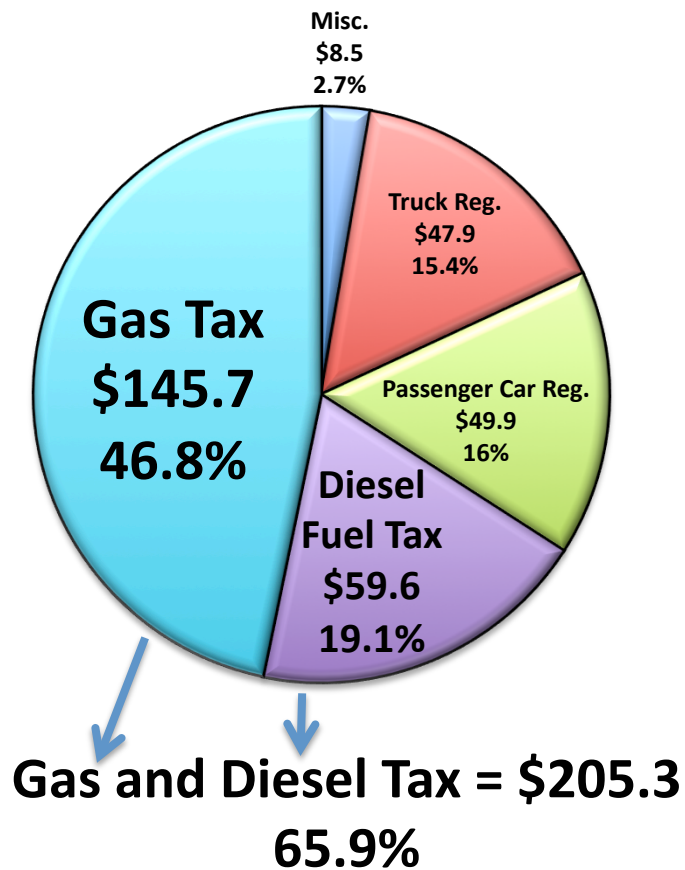
April 29, 2010

HDA Revenue and Distribution

FY09 Revenue Total Net to the Highway Distribution Account

(dollars in millions and rounded)

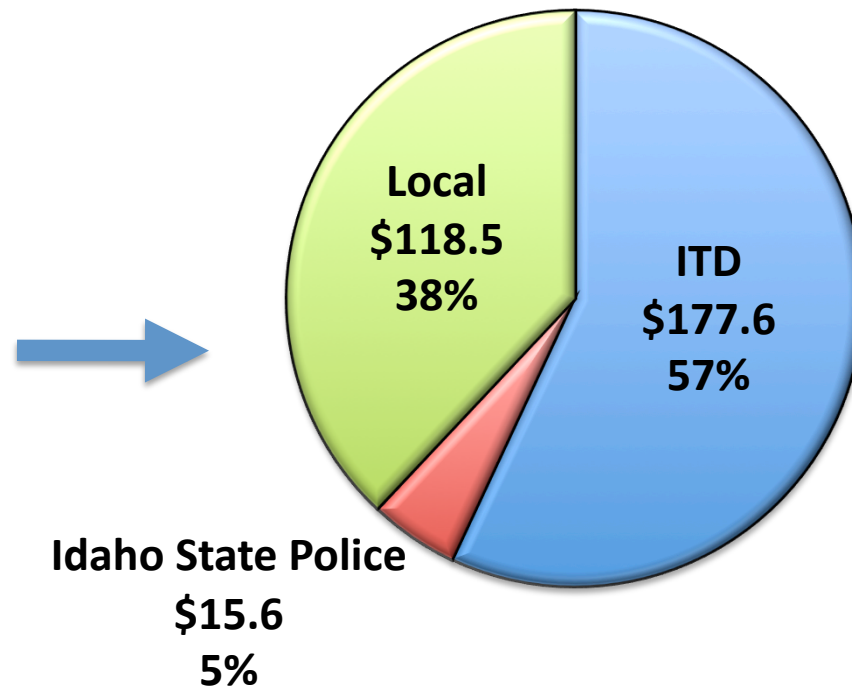
Total Revenue: \$311.6



Distribution of Revenue from the Highway Distribution Account through FY11

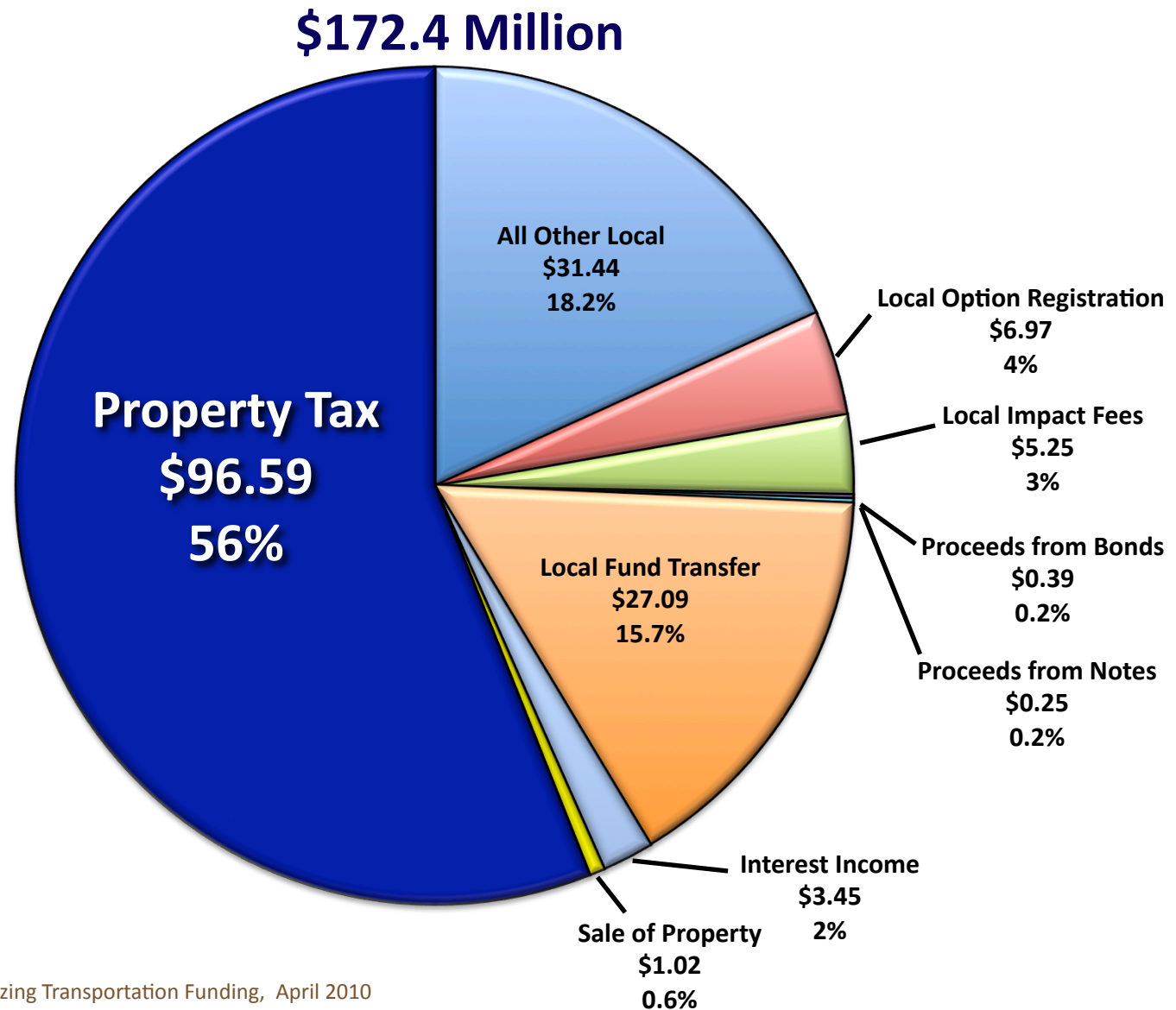
(dollars in millions and rounded)

Total Revenue: \$311.6



2009 Local Funding Sources

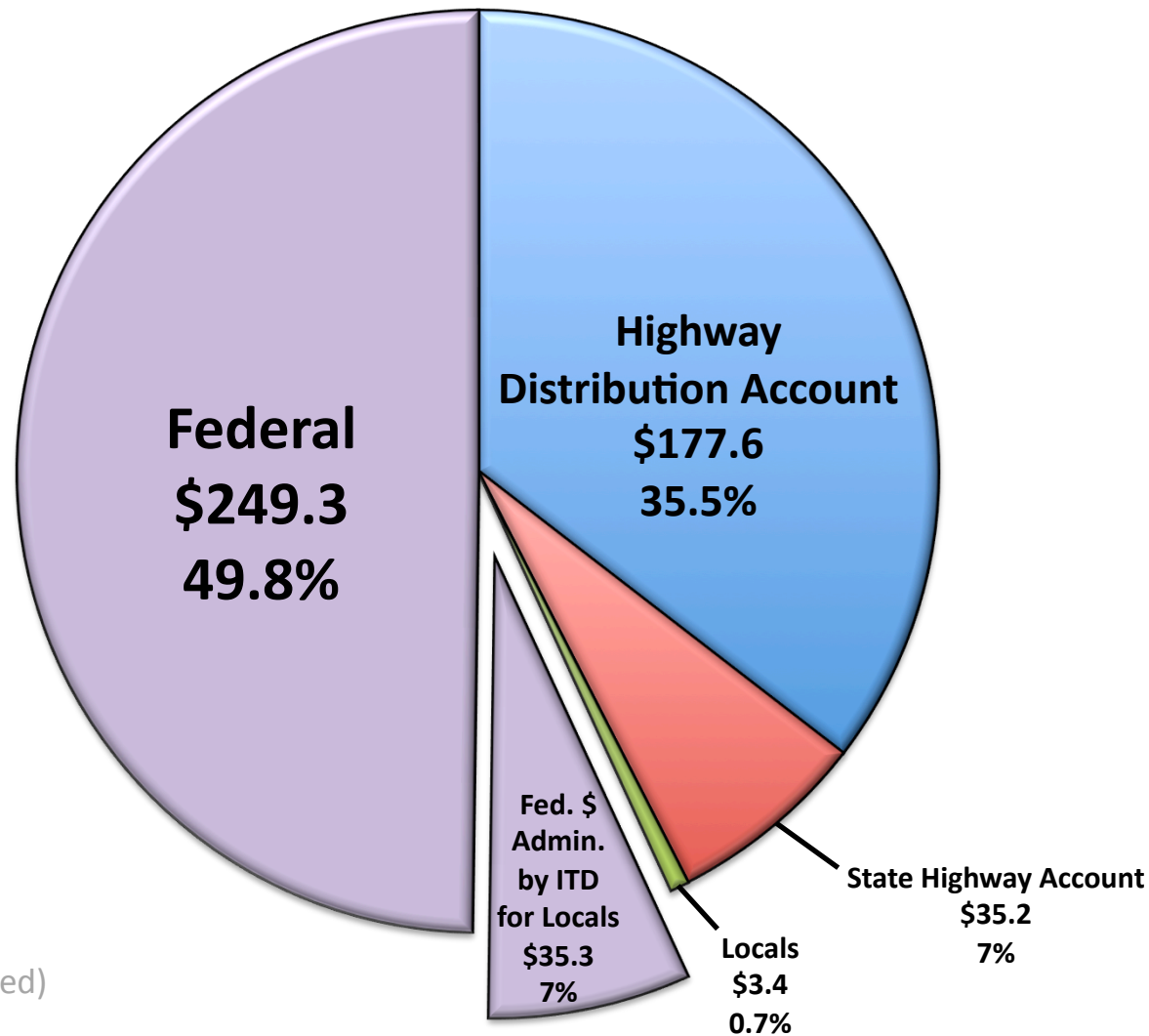
(dollars in millions and rounded)



2009 Funding Sources for ITD (Receipts)

Excludes Aeronautics Fund and GARVEE Bond Proceeds

\$500.8 Million

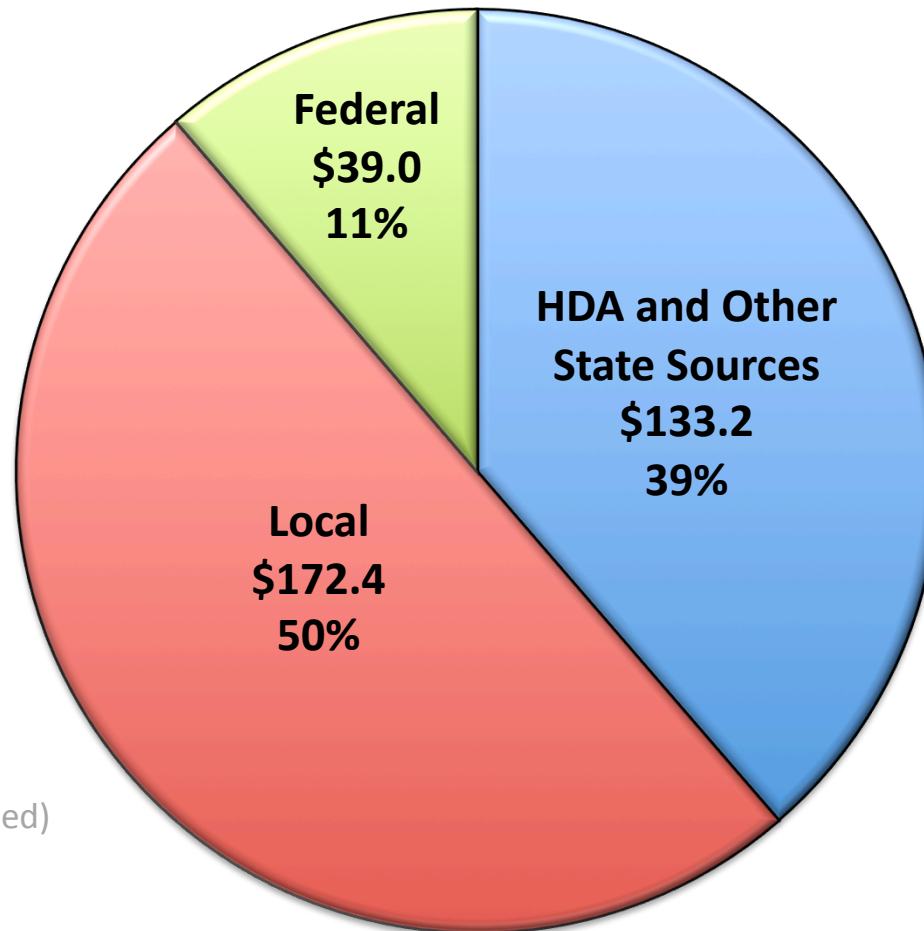


(dollars in millions and rounded)

2009 Funding Sources for Local Entities

(Cities, Counties, Highway Districts)

\$344.6 Million



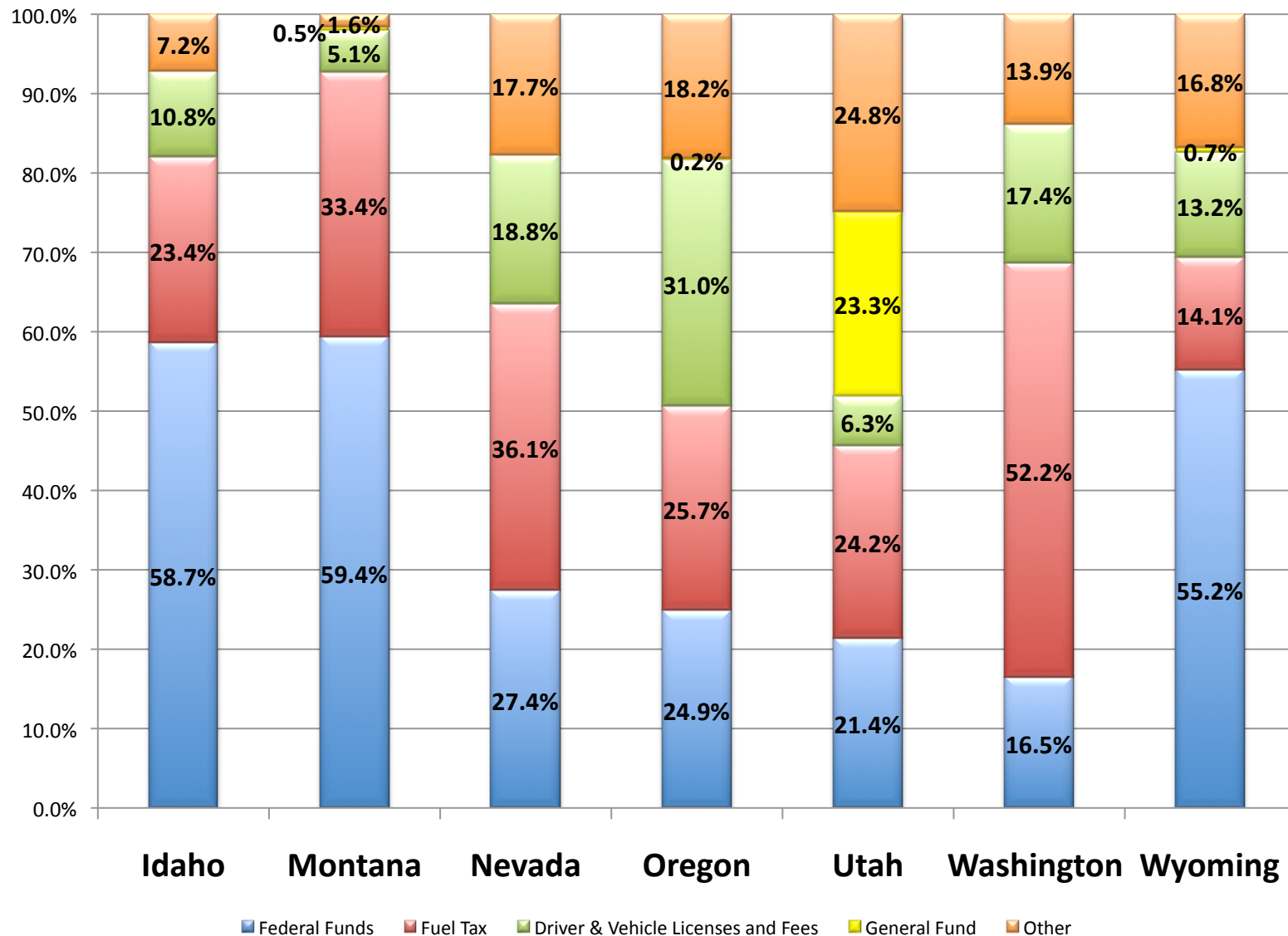
**+ \$35.3
Federal Funds
Administered
for Locals
by ITD**

(dollars in millions and rounded)

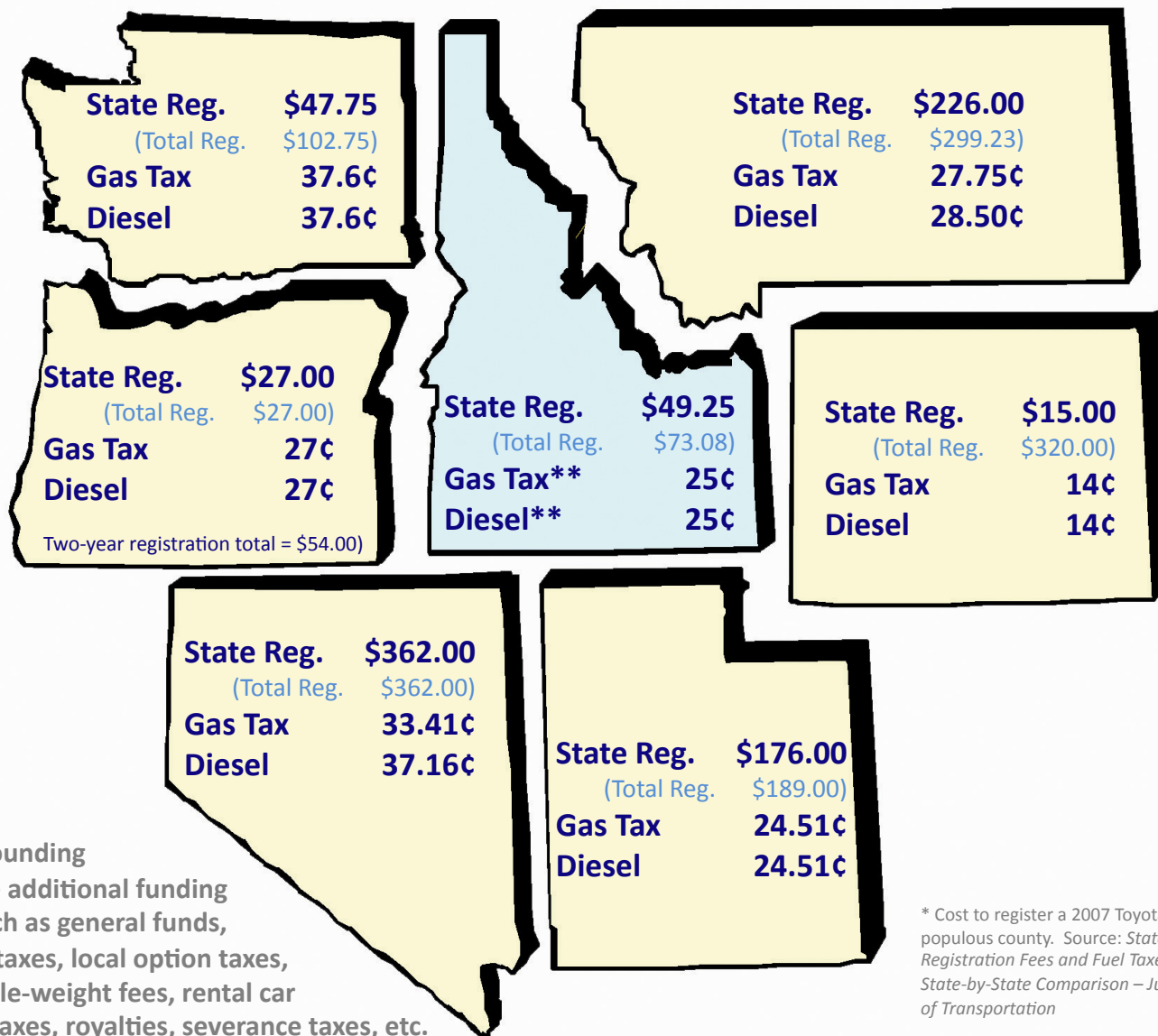
NOTE: Approximately \$35 million of ITD Federal Funds are spent on local system projects not shown on this chart.

Highway Revenues for Idaho and the Surrounding States

(by source)



Surrounding States Registration* and Gas Tax Rates



Annual State Fees and Taxes to Operate a 2007 Camry

NEVADA	\$ 562.46
MONTANA	\$ 392.50
UTAH	\$ 323.00
WASHINGTON	\$ 273.35
IDAHO	\$ 205.25
OREGON	\$ 189.25
WYOMING	\$ 99.00

(12,000 miles/year at 20 mpg)
Does not include local fees

NOTE

Some surrounding states have additional funding sources such as general funds, extraction taxes, local option taxes, gross-vehicle-weight fees, rental car taxes, toll taxes, royalties, severance taxes, etc.

* Cost to register a 2007 Toyota Camry in the county seat of each state's most populous county. Source: *State-by-State Comparison of Annual Motor Vehicle Registration Fees and Fuel Taxes, 2008*. Fuel Tax Rate Source: *Fuel Taxes: A State-by-State Comparison – June, 2009* prepared by the Washington State Dept. of Transportation

** An additional 1¢ per gallon is added for the Petroleum Clean Water Trust Fund (effective 10-1-07)

Potential Transportation Revenue Sources

Revenue Source	Revenue Collection Method	Revenue Base (January 2010)	Amount/Unit Multiplier	Potential Additional Revenue	Comments/ Information
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Motor Fuel Tax

Fuel Tax (cents/gal.)	25 cents/gallon fuel tax	890 million gal. /yr. (FY09), net to H.D.A = \$205.3 million	1 cent/gallon tax	\$8.2 million net to H.D.A (FY09)	Fuel taxing system in use – easy
Index Fuel Tax (cents/gal.)	25 cent fuel tax indexed to CPI or PPI (Highway & Streets)	890 million gal. /yr.	1996 to 2010 preliminary index		Shows increase if indexed since 1996
			CPI – 25 to 34 cents PPI – 25 to 42 cents	CPI - \$73.8 million PPI - \$139.4 million	
Fuel Sales Tax (on wholesale price) – added to current cents/gallon	Sales tax on fuel wholesale price (excluding state and federal tax)	890 million gal. /yr.	1% sales tax at \$2.50 per gallon wholesale price	\$22.5 million	Based on current fuel price @ \$3.00 gallon (including state & federal tax)

Vehicle Registration

County Vehicle Registration	Three-tier registration system: 1 - 2 years - \$48 3 - 6 years - \$36 Over 6 years - \$24	\$49.9 million (FY09 actual)	10% increase	\$5.0 million	Passenger vehicles only
State Truck Registration	Multiple-tier registration system	\$47.9 million (FY09 actual)	10% increase	\$4.8 million	Heavy trucks only
Index Passenger Vehicle Registration	Three-tier registration system (FY09 actual). \$39.7 million	None	1996 to 2010 prelim. index CPI – 36.4% increase	\$14.5 million	Passenger vehicles only
Weight Distance Tax	Cents per mile based on weight	None		\$60 million est. for FY09	

Potential Transportation Revenue Sources

Revenue Source	Revenue Collection Method	Revenue Base (January 2010)	Amount/Unit Multiplier	Potential Additional Revenue	Comments/ Information
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Sales Tax on Transportation-related Products & Services

Sales Tax on Auto Sales, Parts, Tires & Accessories	Idaho tax categories #371, 501, 551 & 553 - FY09 taxable value = \$1.81 billion	None	1% sales tax 6% sales tax	\$18.1 million \$108.8 million	Shift to HDA from General Fund
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Car Rental Tax

Excise Tax on Car Rental Fees	New excise tax	None	3% tax on car rental fees	\$1.0 million est.	Tax Commission implementation
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Tolling and Pricing

Toll Roads	Place tolls on high-volume roads – new or existing routes	None	Per vehicle fee for use of toll way	Low potential for revenue	Only viable for high traffic volume routes.
High Occupancy Toll (HOT) Lanes	Toll for use of new high occupancy lanes	None	Per vehicle fee for use of HOT lanes	Low potential for revenue	Only viable for high traffic volume routes.
Congestion Pricing	User fee based on time and route	None	User fees aimed at reducing congestion	Low potential for revenue	Fees for entering city center or congested roads at peak times.
Vehicle Miles of Travel (VMT) Tax	User fee based on miles traveled	None	Tax paid according to number of miles driven	High potential for revenue	Oregon DOT tested. Recommended further study.

Impact Fees

Development Impact Fees	Currently restricted to authorized local governments only	Amount depends on level of new construction	Based on developer's proportionate share of system improvement costs	Low potential for revenue - one-time fee is an expense for providing a service	Fees may only be used for mtce, repair, or facilities connected with the development.
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Potential Transportation Revenue Sources

Revenue Source	Revenue Collection Method	Revenue Base (January 2010)	Amount/Unit Multiplier	Potential Additional Revenue	Comments/ Information
Local Option Taxes					
Local Option Fuel Tax	Per gallon fuel tax	None	Add on to 25 cent/ gal. in local area	Dependent on local jurisdiction	Revenue restricted to local area.
Local Option Sales Tax	Sales tax dedicated to transportation	None	Percent sales tax added for transportation	Dependent on local jurisdiction	Revenue restricted to local area.
Local Option Registration	County/local Registration fee	Ada County - \$6.3 million FFY09	3-tier Ada System \$24-\$36-\$40	Dependent on local jurisdiction	Ada County - only in Idaho.
Alternative Fuels/Hybrid/Electric Taxation					
Alternative Fuels – *Propane, Hydrogen	Gallon equivalent for tax rate; \$60 - \$208	FY2009 - \$10,000	Annual rate flat fee by vehicle weight	Low potential for revenue – few vehicles	Hydrogen vehicles not commercially viable yet.
Electric Vehicles					Permit sytem similar to alternative fuels.
Other					



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April 29, 2010

Potential Transportation Revenue Sources

Rating Scale: 1 = Low, 5 = High

Revenue Source	Fairness	Public Acceptance	Trend Up or Down	Revenue Predictability	Cost Effectiveness of Implementation	Readiness	Competitiveness	Out-of-State Equity
Motor Fuel Tax								
Fuel Tax (cents/gal.)	5	4	3	4	5	3	5	5
Index Fuel Tax (cents per gallon)								
Fuel Sales Tax (on wholesale price) – added to current cents/gallon								
Vehicle Registration								
Passenger Vehicle registration								
Heavy Truck Registration								
Index Passenger Vehicle Registration								
Sales tax on Transportation-Related Products and Services								
Sales Tax on Auto Sales, Parts, Tires & Accessories								
Car Rental Tax								
Excise Tax on Car Rental Fees								

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Tolling and Pricing								
Toll Roads								
High Occupancy Toll (HOT) lanes								
Congestion Pricing								
Vehicle Miles of Travel (VMT) Tax								
Impact Fees								
Development Impact Fees								
Local Option Taxes								
Local Option Fuel Tax								
Local Option Sales Tax								
Local Option Registration								
Alternative Fuels / Hybrid Taxation								
Gaseous Fuels (*Propane and Hydrogen)								
Electric Vehicles								
Other								

Governor's Taskforce on Modernizing Transportation Funding, April 2010

* Propane is taxed at the pump unless the vehicle owner purchases a gaseous fuel permit.